

## **IC 6-2.5-2**

### **Chapter 2. State Gross Retail Tax**

#### **IC 6-2.5-2-1**

##### **Imposition; liability; payment; collection**

Sec. 1. (a) An excise tax, known as the state gross retail tax, is imposed on retail transactions made in Indiana.

(b) The person who acquires property in a retail transaction is liable for the tax on the transaction and, except as otherwise provided in this chapter, shall pay the tax to the retail merchant as a separate added amount to the consideration in the transaction. The retail merchant shall collect the tax as agent for the state.

*As added by Acts 1980, P.L.52, SEC.1.*

#### **IC 6-2.5-2-2**

##### **Tax rates**

Sec. 2. (a) The state gross retail tax is measured by the gross retail income received by a retail merchant in a retail unitary transaction and is imposed at the following rates:

STATE GROSS RETAIL TAX	GROSS RETAIL INCOME FROM THE RETAIL UNITARY TRANSACTION		
\$ 0		less than	\$0.09
\$0.01	at least \$ 0.09	but less than	\$0.25
\$0.02	at least \$ 0.25	but less than	\$0.42
\$0.03	at least \$ 0.42	but less than	\$0.59
\$0.04	at least \$ 0.59	but less than	\$0.75
\$0.05	at least \$ 0.75	but less than	\$0.92
\$0.06	at least \$ 0.92	but less than	\$1.09

On a retail unitary transaction in which the gross retail income received by the retail merchant is one dollar and nine cents (\$1.09) or more, the state gross retail tax is six percent (6%) of that gross retail income.

(b) If the tax, computed under subsection (a), results in a fraction of one-half cent (\$0.005) or more, the amount of the tax shall be rounded to the next additional cent.

*As added by Acts 1980, P.L.52, SEC.1. Amended by P.L.2-1982(ss), SEC.2; P.L.192-2002(ss), SEC.49.*